royalty on crude oil in the case of Assam it has adopted for 1989-90 the State's own budget estimate for 1988-89.

income Tax due against M/s. Godfrey Phillips (India) Limited

286. SHRI VIRENDRA VERM A:
SHRI MOHIDER SINGH LATHER :

Will the Minister of FINANCE be .pleased to 6tate :

(a) whether it is a fact that M/s. Godfrey Phillips (India) Limited, Bombay have approached the Set tlement Commissioner of Income Tax against the order passed by the Income Tax authorities, Central Circle, Bombay; and

(b) if so, what are the details thereof stating the progress made in the matter ?

THE MINISTER OF STATE IN THE DEPARTMENT OF REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA) : (a) M/s. Godfrey Phillips (India) Limited, Bombay has made an Income-tax settlement application for the assessment years 1984-85, 1985-86 and 1986-87 to the Income-tax Settlement Commission. The settlement application was made wnile the assessments for the assessment years 1984-85, 1985-86 and 1986-87 were pending before the assessing officer.

(b) Some of the issues involved in the settlement matter are as follows:

(i) computation of income for the relevant assessment years;

(ii) prayer for immunity from ■penalities and prosecutions; and

.(iii) prayer for waiver of interest under the Income-tax Act.

The settlement application is pending with the Income-tax Settlement Commission.

Show Cause Notices to M/s. Master Tobacco Company and Lakshmi Distributors (P) Limited

287. SHRI VIRENDRA VERMA : Will the Minister of FINANCE be pleased to state :

(a) whether the Collectorate of Central Excise, Bombay has issued show cause notices to Master Tobacco Company and to Lakshmi Distributors (P) Limited, Bombay for clandestine removal and sale of cigarettes ; and

(b) if so, what are the details thereof and whether any persons have been apprehended in this connection?

THE MINISTER OF STATE IN THE DEPARTMENT OF [REVENUE IN THE MINISTRY OF FINANCE (SHRI AJIT PANJA) : (a) Yes, Sir.

(b) A show cause notice dated 4-4-89 alleging evasion of Central Excise duties to the tune of Rs. 2.42 crores has been issued in this regard to M/s. Master Tobacco Company and others by the Collector of Central Excise, Bombay-I. This show cause notice is pending adjudication before the Collector of Central Excise, Bombay-I. No person has been arrested (apprehended) in this connection.

Show Cause Notices Served on M/s. Wazir Sultan Co. Ltd.

288. SHRI ISH DUTT YADAV :
SHRI VIRENDRA VERMA :

Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that M/s. Wazir Sultan Company Limited, Hyderabad have been served with show cause notices on charges of evasion of Central excise duty ; and